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DOROTHY A. EVANS, CLERK
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF OKLAHOMA

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

In re:)	
)	
JEFFREY WILLIAM SMITH,)	Case No. 97-02072-R
)	
Debtor.)	Chapter 7
)	
JEFFREY WILLIAM SMITH,)	
)	
Plaintiff,)	
)	
v.)	Adv. No. 97-0202-R
)	
UNITED STATES OF AMERICA, ex rel)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiff's Complaint to Determine Dischargeability of Debt filed on June 6, 1997, in which plaintiff requests the Court to determine the dischargeability of plaintiff's federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on May 7, 1997.

DOCKETED 9-3, 1997
Clerk, U.S. Bankruptcy Court
Northern District of Oklahoma

2. On June 6, 1997 the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. The federal income tax liabilities owed by the plaintiff for the 1989 and 1990 tax years are properly subject to discharge in this bankruptcy proceeding, pursuant to 11 U.S.C. Section 727, if and when a discharge is entered in this case. The federal income tax liabilities owed by the plaintiff for the 1994 tax year are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(A) and 507(a)(8)(A)(i).

4. The United States properly filed pre-petition Notices of Federal Tax Lien in connection with the plaintiff's 1989 and 1990 federal income tax liabilities which continue in effect and attach to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the bankruptcy petition. See 11 U.S.C. § 522(c)(2)(B); 26 U.S.C. § 6322.

5. This adversary action is hereby dismissed with prejudice as to the plaintiff and the United States of America, each party to bear its own litigation expenses, including costs and attorneys' fees.

IT IS SO ORDERED this 2 day of September, 1997.


DANA L. RASURE
UNITED STATES BANKRUPTCY JUDGE